

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended December 31, 2021 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	18,742,083	12,517,689	6,224,394
	Adjustments			
	Adjusted Net Operating Income (Loss)	18,742,083	12,517,689	6,224,394
E-APL	Electric Net Rate Base	2,821,947,367	1,894,073,253	927,874,114
	RATE OF RETURN	0.664%	0.661%	0.671%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	12-01-2021 thru 12-31-2021	405,775 100.000%	264,439 65.169%	141,336 34.831%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2021 thru 12-31-2021	2,782,592 100.000%	1,545,537 55.543%	1,237,055 44.457%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		86,534,322	71,831,775	9,996,688	4,705,859
		Direct O & M Accts 500 - 894		56,986,936	41,483,949	10,661,146	4,841,841
		Direct O & M Accts 901 - 935		5,344,411	3,666,556	1,677,855	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		148,865,669	116,982,280	22,335,689	9,547,700
Total				100.000%	78.582%	15.004%	6.414%
Percentage							
		Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
		Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
		Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	0
Total				90,496,215	67,307,985	15,280,414	7,907,816
Percentage				100.000%	74.377%	16.885%	8.738%
		Number of Customers at		767,163	400,172	262,104	104,887
Percentage				100.000%	52.163%	34.165%	13.672%
		Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
Percentage				100.000%	74.868%	16.727%	8.405%
Total Percentages				400.000%	279.990%	82.782%	37.229%
Average (CD AA)				100.000%	69.998%	20.695%	9.307%

RESULTS OF OPERATIONS
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Average of Monthly Averages Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		13,741,953	0	9,343,552 4,398,401
		Direct O & M Accts 901 - 935		15,267,063	0	10,498,905 4,768,158
		Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855 0
		Total		30,686,871	0	21,520,312 9,166,559
		Percentage		100.000%	0.000%	70.129% 29.871%
		Direct Labor Accts 500 - 894		9,747,473	0	6,722,886 3,024,587
		Direct Labor Accts 901 - 935		4,242,868	0	2,092,490 2,150,378
		Direct Labor Accts 901 - 905 Utility 9 Only		2,032,768	0	2,032,768 0
		Total		16,023,109	0	10,848,144 5,174,965
		Percentage		100.000%	0.000%	67.703% 32.297%
		Number of Customers at Percentage		366,991	0	262,104 104,887
				100.000%	0.000%	71.420% 28.580%
		Net Direct Plant Percentage		988,383,327	0	653,112,453 335,270,874
				100.000%	0.000%	66.079% 33.921%
		Total Percentages		400.000%	0.000%	275.330% 124.670%
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	11-01-2021 thru 12-31-2021	1,391,051,070	950,227,295	440,823,775	
		Percent		100.000%	68.310%	31.690%	
11		Book Depreciation	12-01-2021 thru 12-31-2021	11,891,345	7,945,747	3,945,598	
		Percent		100.000%	66.820%	33.180%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended December 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2021 thru 12-31-2021	3,378,505,886 100.000%	2,263,851,626 67.007%	1,114,654,260 32.993%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2021 thru 12-31-2021	292,187,501 100.000%	198,180,255 67.826%	94,007,246 32.174%
14		Net Allocated Schedule M's - AMA Percent	12-01-2021 thru 12-31-2021	-7,367,696 100.000%	-5,024,498 68.196%	-2,343,198 31.804%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	39,023,785	0	39,023,785	25,816,558	0	25,816,558	13,207,227	0
99	442200	Commercial - Firm & Int.	28,275,931	0	28,275,931	20,187,439	0	20,187,439	8,088,492	0
1	442300	Industrial	9,290,250	0	9,290,250	4,657,974	0	4,657,974	4,632,276	0
99	444000	Public Street & Highway Lighting	625,280	0	625,280	392,754	0	392,754	232,526	0
99	448000	Interdepartmental Revenue	140,711	0	140,711	113,541	0	113,541	27,170	0
99	499XXX	Unbilled Revenue	4,630,891	0	4,630,891	3,066,838	0	3,066,838	1,564,053	0
TOTAL SALES TO ULTIMATE CUSTOMERS			81,986,848	0	81,986,848	54,235,104	0	54,235,104	27,751,744	0
1	447XXX	Sales for Resale	0	12,139,435	12,139,435	0	7,954,972	7,954,972	0	4,184,463
TOTAL SALES OF ELECTRICITY			81,986,848	12,139,435	94,126,283	54,235,104	7,954,972	62,190,076	27,751,744	4,184,463
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	9,067	0	9,067	3,795	0	3,795	5,272	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,109	32,109	0	16,890
1	454000	Rent from Electric Property	697,794	32,509	730,303	405,454	21,303	426,757	292,340	11,206
1	454100	Rent from Trnsmision Joint Use	10,303	0	10,303	4,370	0	4,370	5,933	0
1	456XXX	Other Electric Revenues	(1,100,987)	7,691,055	6,590,068	(1,140,503)	5,039,948	3,899,445	39,516	2,651,107
TOTAL OTHER OPERATING REVENUE			(383,823)	7,772,563	7,388,740	(726,884)	5,093,360	4,366,476	343,061	2,679,203
TOTAL ELECTRIC REVENUE			81,603,025	19,911,998	101,515,023	53,508,220	13,048,332	66,556,552	28,094,805	6,863,666

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	32,673	32,673	0	21,411	21,411	0	11,262
1	501XXX	Fuel	0	2,550,731	2,550,731	0	1,671,494	1,671,494	0	879,237
1	502000	Steam Expense	0	393,817	393,817	0	258,068	258,068	0	135,749
1	505000	Electric Expense	0	420	420	0	275	275	0	145
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	446,531	446,531	0	292,612	292,612	0	153,919
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	51,277	51,277	0	33,602	33,602	0	17,675
1	511000	Structures	0	48,408	48,408	0	31,722	31,722	0	16,686
1	512000	Boiler Plant	0	380,281	380,281	0	249,198	249,198	0	131,083
1	513000	Electric Plant	0	23,870	23,870	0	15,642	15,642	0	8,228
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	89,196	89,196	0	58,450	58,450	0	30,746
TOTAL STEAM POWER GENERATION EXP			0	4,017,204	4,017,204	0	2,632,474	2,632,474	0	1,384,730
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	277,496	277,496	0	181,843	181,843	0	95,653
1	536000	Water for Power	0	90,076	90,076	0	59,027	59,027	0	31,049
1	537000	Hydraulic Expense	667,171	302,074	969,245	437,864	197,949	635,813	229,307	104,125
1	538000	Electric Expense	0	535,163	535,163	0	350,692	350,692	0	184,471
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	64,482	64,482	0	42,255	42,255	0	22,227
1	540000	Rent	0	134,520	134,520	0	88,151	88,151	0	46,369
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	71,900	71,900	0	47,116	47,116	0	24,784
1	542000	Structures	0	(12,056)	(12,056)	0	(7,900)	(7,900)	0	(4,156)
1	543000	Reservoirs, Dams, & Waterways	0	31,933	31,933	0	20,926	20,926	0	11,007
1	544000	Electric Plant	0	309,159	309,159	0	202,592	202,592	0	106,567
1	545000	Miscellaneous Hydraulic Plant	0	59,205	59,205	0	38,797	38,797	0	20,408
TOTAL HYDRO POWER GENERATION EXP			1,097,921	1,863,952	2,961,873	720,178	1,221,448	1,941,626	377,743	642,504
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	32,266	32,266	0	21,144	21,144	0	11,122
1	547XXX	Fuel	0	12,479,982	12,479,982	0	8,178,132	8,178,132	0	4,301,850
1	548000	Generation Expense	0	140,637	140,637	0	92,159	92,159	0	48,478
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	26,391	26,391	0	17,294	17,294	0	9,097
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
MAINTENANCE										
1	551000	Supervision & Engineering	0	93,971	93,971	0	61,579	61,579	0	32,392
1	552000	Structures	0	3,818	3,818	0	2,502	2,502	0	1,316
1	553000	Generating & Electric Equipment	0	265,888	265,888	0	174,236	174,236	0	91,652
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	209,789	209,789	0	137,475	137,475	0	72,314
TOTAL OTHER POWER GENERATION EXP			0	13,259,093	13,259,093	0	8,688,683	8,688,683	0	4,570,410

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	1,012,242	11,274,770	12,287,012	0	7,388,356	7,388,356	1,012,242	3,886,414
1	556000	System Control & Load Dispatching	0	50,020	50,020	0	32,778	32,778	0	17,242
E-557	557XXX	Other Expense	688,916	5,128,402	5,817,318	(1,125,138)	3,360,642	2,235,504	1,814,054	1,767,760
TOTAL OTHER POWER SUPPLY EXPENSE			1,701,158	16,453,192	18,154,350	(1,125,138)	10,781,776	9,656,638	2,826,296	5,671,416
TOTAL PRODUCTION OPERATING EXP			2,799,079	35,593,441	38,392,520	(404,960)	23,324,381	22,919,421	3,204,039	12,269,060
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	144,264	144,264	0	94,536	94,536	0	49,728
1	561000	Load Dispatching	0	206,846	206,846	0	135,546	135,546	0	71,300
1	562000	Station Expense	0	51,579	51,579	0	33,800	33,800	0	17,779
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	23,955	23,955	0	15,698	15,698	0	8,257
1	565XXX	Transmission of Electricity by Others	0	1,481,989	1,481,989	0	971,147	971,147	0	510,842
1	566000	Miscellaneous Transmission Expense	0	169,205	169,205	0	110,880	110,880	0	58,325
1	567000	Rent	0	3,838	3,838	0	2,515	2,515	0	1,323
MAINTENANCE										
1	568000	Supervision & Engineering	0	43,025	43,025	0	28,194	28,194	0	14,831
1	569000	Structures	(752)	45,329	44,577	0	29,704	29,704	(752)	15,625
1	570000	Station Equipment	0	54,010	54,010	0	35,393	35,393	0	18,617
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	8,842	763,450	772,292	(9)	500,289	500,280	8,851	263,161
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	7,876	9,814	17,690	13	6,431	6,444	7,863	3,383
TOTAL TRANSMISSION OPERATING EXP			15,966	2,997,304	3,013,270	4	1,964,133	1,964,137	15,962	1,033,171

RESULTS OF OPERATIONS	Report ID:
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For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,366,846	2,425,027	3,791,873	1,000,932	1,589,120	2,590,052	365,914	835,907
E-DEPX		Depreciation Expense-Transmission	65,839	1,538,564	1,604,403	43,029	1,008,221	1,051,250	22,810	530,343
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,123	98,123	0	64,300	64,300	0	33,823
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	23,576	0	23,576	18,398	0	18,398	5,178	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(114,973)	0	(114,973)	(122,834)	0	(122,834)	7,861	0
99	407434	EIM Deferred O&M	40,300	0	40,300	0	0	0	40,300	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,703,673)	0	(1,703,673)	(1,162,105)	0	(1,162,105)	(541,568)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,628)	0	(2,628)	0	0	0	(2,628)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(4,345)	0	(4,345)	(4,345)	0	(4,345)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,748,030	1,748,030	0	1,145,483	1,145,483	0	602,547
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(392,876)	5,902,109	5,509,233	(312,598)	3,867,651	3,555,053	(80,278)	2,034,458
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	2,422,169	44,492,854	46,915,023	(717,554)	29,156,165	28,438,611	3,139,723	15,336,689

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	77,118	223,222	300,340	57,089	123,984	181,073	20,029	99,238	
3	582000	Station Expense	115,810	1,968	117,778	35,559	1,093	36,652	80,251	875	
3	583000	Overhead Line Expense	111,849	89,007	200,856	62,986	49,437	112,423	48,863	39,570	
3	584000	Underground Line Expense	96,761	0	96,761	47,207	0	47,207	49,554	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	4,031	0	4,031	3,249	0	3,249	782	0	
3	586000	Meter Expense	172,331	943	173,274	147,424	524	147,948	24,907	419	
3	587000	Customer Installations Expense	59,347	3,451	62,798	34,967	1,917	36,884	24,380	1,534	
3	588000	Miscellaneous Distribution Expense	(104,471)	245,775	141,304	170,592	136,511	307,103	(275,063)	109,264	
3	589000	Rent	(1)	24,826	24,825	(1)	13,789	13,788	0	11,037	
MAINTENANCE:											
3	590000	Supervision & Engineering	15,494	55,789	71,283	6,617	30,987	37,604	8,877	24,802	
3	591000	Structures	23,313	20	23,333	15,091	11	15,102	8,222	9	
3	592000	Station Equipment	38,723	2,674	41,397	33,173	1,485	34,658	5,550	1,189	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	2,109,056	(31,053)	2,078,003	884,783	(17,248)	867,535	1,224,273	(13,805)	
3	594000	Underground Lines	17,804	0	17,804	12,148	0	12,148	5,656	0	
3	595000	Line Transformers	19,687	0	19,687	13,796	0	13,796	5,891	0	
3	596000	Street Light & Signal System Maintenance Exp	9,082	0	9,082	9,501	0	9,501	(419)	0	
3	597000	Meters	1,792	0	1,792	1,624	0	1,624	168	0	
3	598000	Miscellaneous Distribution Expense	14,865	17,089	31,954	9,730	9,492	19,222	5,135	7,597	
TOTAL DISTRIBUTION OPERATING EXP			2,782,591	633,711	3,416,302	1,545,535	351,982	1,897,517	1,237,056	281,729	
E-DEPX		Depreciation Expense-Distribution	4,548,088	7,090	4,555,178	2,980,402	3,938	2,984,340	1,567,686	3,152	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,491	0	9,491	9,491	0	9,491	0	0	
E-OTX		Taxes Other Than FIT--Distribution	4,767,630	0	4,767,630	4,447,741	0	4,447,741	319,889	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,325,209	7,090	9,332,299	7,437,634	3,938	7,441,572	1,887,575	3,152	
TOTAL DISTRIBUTION EXPENSES			12,107,800	640,801	12,748,601	8,983,169	355,920	9,339,089	3,124,631	284,881	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	10,620	10,620	0	6,921	6,921	0	3,699
2	902000	Meter Reading Expenses	44,531	10,287	54,818	29,648	6,704	36,352	14,883	3,583
2	903XXX	Customer Records & Collection Expenses	60,445	566,667	627,112	30,069	369,291	399,360	30,376	197,376
2	904000	Uncollectible Accounts	(368,568)	0	(368,568)	(388,197)	0	(388,197)	19,629	0
2	905000	Misc Customer Accounts	0	6,034	6,034	0	3,932	3,932	0	2,102
TOTAL CUSTOMER ACCOUNTS EXPENSES			(263,592)	593,608	330,016	(328,480)	386,848	58,368	64,888	206,760
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	3,158,344	5,535	3,163,879	2,083,075	3,607	2,086,682	1,075,269	1,928
2	909000	Advertising	34,444	75,203	109,647	35,290	49,009	84,299	(846)	26,194
2	910000	Misc Customer Service & Info Exp	0	43,542	43,542	0	28,376	28,376	0	15,166
TOTAL CUSTOMER SERVICE & INFO EXP			3,192,788	124,280	3,317,068	2,118,365	80,992	2,199,357	1,074,423	43,288
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	124,617	0	124,617	124,617	0	124,617	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			124,617	0	124,617	124,617	0	124,617	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	51,403	7,019,795	7,071,198	41,942	4,668,234	4,710,176	9,461	2,351,561
4	921000	Office Supplies & Expenses	2,769	326,037	328,806	2,769	216,818	219,587	0	109,219
4	922000	Admin Exp Transferred--Credit	0	(9,221)	(9,221)	0	(6,132)	(6,132)	0	(3,089)
4	923000	Outside Services Employed	34,471	1,215,358	1,249,829	33,774	808,225	841,999	697	407,133
4	924000	Property Insurance Premium	0	197,749	197,749	0	131,505	131,505	0	66,244
4	925XXX	Injuries and Damages	191,842	428,242	620,084	133,474	284,785	418,259	58,368	143,457
4	926XXX	Employee Pensions and Benefits	332,771	2,573,071	2,905,842	224,298	1,711,118	1,935,416	108,473	861,953
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	224,340	286,721	511,061	208,464	187,888	396,352	15,876	98,833
4	930000	Miscellaneous General Expenses	60,987	704,755	765,742	58,013	468,669	526,682	2,974	236,086
4	931000	Rents	700	65,469	66,169	0	43,538	43,538	700	21,931
4	935000	Maintenance of General Plant	230,746	992,173	1,222,919	175,329	659,805	835,134	55,417	332,368
TOTAL ADMIN & GEN OPERATING EXP			1,130,129	13,800,149	14,930,278	878,063	9,174,453	10,052,516	252,066	4,625,696

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	315,749	1,615,890	1,931,639	242,877	1,074,583	1,317,460	72,872	541,307
E-AMTX		Amortization Expense-General Plant - 303000	0	24,824	24,824	0	16,502	16,502	0	8,322
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	309,675	3,092,403	3,402,078	309,675	2,056,479	2,366,154	0	1,035,924
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	27,037	132,864	159,901	22,503	89,028	111,531	4,534	43,836
99	407314	Regulatory Debit - FISERVE Amortization	95,372	0	95,372	87,278	0	87,278	8,094	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(152,203)	0	(152,203)	(152,203)	0	(152,203)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	594,152	0	594,152	594,152	0	594,152	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,588,237)	0	(1,588,237)	(758,263)	0	(758,263)	(829,974)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	87,330	1,157,086	1,244,416	57,274	769,474	826,748	30,056	387,612
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	46,097	6,058,270	6,104,367	760,515	4,029,476	4,789,991	(714,418)	2,028,794
		TOTAL ADMIN & GENERAL EXPENSES	1,176,226	19,858,419	21,034,645	1,638,578	13,203,929	14,842,507	(462,352)	6,654,490
		TOTAL EXPENSES BEFORE FIT	18,760,008	65,709,962	84,469,970	11,818,695	43,183,854	55,002,549	6,941,313	22,526,108
		NET OPERATING INCOME (LOSS) BEFORE FIT			17,045,053			11,554,003		
E-FIT		FEDERAL INCOME TAX			2,201,585			1,278,366		
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,858,216)			(2,215,579)		
E-FIT		AMORTIZED ITC			(40,399)			(26,473)		
		ELECTRIC NET OPERATING INCOME (LOSS)			18,742,083			12,517,689		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.169%	34.831%
E-ALL	3	Direct Distribution Operating Expense	100.000%	55.543%	44.457%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	13,207,227
99	442200	Commercial - Firm & Int.	8,088,492
1	442300	Industrial	4,632,276
99	444000	Public Street & Highway Lighting	232,526
99	448000	Interdepartmental Revenue	27,170
99	499XXX	Unbilled Revenue	1,564,053
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>27,751,744</u>
1	447XXX	Sales for Resale	4,184,463
		TOTAL SALES OF ELECTRICITY	<u>31,936,207</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	5,272
1	453000	Sales of Water & Water Power	16,890
1	454000	Rent from Electric Property	303,546
1	454100	Rent from Trnsmission Joint Use	5,933
1	456XXX	Other Electric Revenues	2,690,623
		TOTAL OTHER OPERATING REVENUE	<u>3,022,264</u>
		TOTAL ELECTRIC REVENUE	<u>34,958,471</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,262
1	501XXX	Fuel	879,237
1	502000	Steam Expense	135,749
1	505000	Electric Expense	145
1	506XXX	Miscellaneous Steam Power Generation Op Exp	153,919
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	17,675
1	511000	Structures	16,686
1	512000	Boiler Plant	131,083
1	513000	Electric Plant	8,228
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	30,746
		TOTAL STEAM POWER GENERATION EXP	<u>1,384,730</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	95,653
1	536000	Water for Power	31,049
1	537000	Hydraulic Expense	333,432
1	538000	Electric Expense	184,471
1	539000	Miscellaneous Hydraulic Power Generation Exp	22,227
1	540000	Rent	46,369
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	24,784
1	542000	Structures	(4,156)
1	543000	Reservoirs, Dams, & Waterways	11,007
1	544000	Electric Plant	106,567
1	545000	Miscellaneous Hydraulic Plant	20,408
		TOTAL HYDRO POWER GENERATION EXP	<u>1,020,247</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	11,122
1	547XXX	Fuel	4,301,850
1	548000	Generation Expense	48,478
1	549XXX	Miscellaneous Other Power Generation Op Exp	9,097
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	32,392
1	552000	Structures	1,316
1	553000	Generating & Electric Equipment	91,652
1	554XXX	Miscellaneous Other Power Generation Maint Exp	72,314
		TOTAL OTHER POWER GENERATION EXP	<u>4,570,410</u>

RESULTS OF OPERATIONS		Report ID:
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Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,898,656
1	56000	System Control & Load Dispatching	17,242
E-557	557XXX	Other Expense	3,581,814
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>8,497,712</u>
		TOTAL PRODUCTION OPERATING EXP	<u>15,473,099</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	49,728
1	561000	Load Dispatching	71,300
1	562000	Station Expense	17,779
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	8,257
1	565XXX	Transmission of Electricity by Others	510,842
1	566000	Miscellaneous Transmission Expense	58,325
1	567000	Rent	1,323
		MAINTENANCE	
1	568000	Supervision & Engineering	14,831
1	569000	Structures	14,873
1	570000	Station Equipment	18,617
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	272,012
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	11,246
		TOTAL TRANSMISSION OPERATING EXP	<u>1,049,133</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,201,821
E-DEPX		Depreciation Expense-Transmission	553,153
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,823
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	76,951
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,178
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	7,861
99	407434	EIM Deferred O&M	40,300
99	407450/40749:	Amortization of BPA Residential Exchange Credit	(541,568)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,628)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	602,547
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,954,180
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	18,476,412

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	119,267
3	582000	Station Expense	81,126
3	583000	Overhead Line Expense	88,433
3	584000	Underground Line Expense	49,554
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	782
3	586000	Meter Expense	25,326
3	587000	Customer Installations Expense	25,914
3	588000	Miscellaneous Distribution Expense	(165,799)
3	589000	Rent	11,037
		MAINTENANCE:	
3	590000	Supervision & Engineering	33,679
3	591000	Structures	8,231
3	592000	Station Equipment	6,739
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	1,210,468
3	594000	Underground Lines	5,656
3	595000	Line Transformers	5,891
3	596000	Street Light & Signal System Maintenance Exp	(419)
3	597000	Meters	168
3	598000	Miscellaneous Distribution Expense	12,732
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,518,785</u>
E-DEPX		Depreciation Expense-Distribution	1,570,838
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	319,889
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,890,727</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,409,512</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	3,699
2	902000	Meter Reading Expenses	18,466
2	903XXX	Customer Records & Collection Expenses	227,752
2	904000	Uncollectible Accounts	19,629
2	905000	Misc Customer Accounts	2,102
		TOTAL CUSTOMER ACCOUNTS EXPENSES	271,648
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	1,077,197
2	909000	Advertising	25,348
2	910000	Misc Customer Service & Info Exp	15,166
		TOTAL CUSTOMER SERVICE & INFO EXP	1,117,711
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	2,361,022
4	921000	Office Supplies & Expenses	109,219
4	922000	Admin Exp Transferred--Credit	(3,089)
4	923000	Outside Services Employed	407,830
4	924000	Property Insurance Premium	66,244
4	925XXX	Injuries and Damages	201,825
4	926XXX	Employee Pensions and Benefits	970,426
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	114,709
4	930000	Miscellaneous General Expenses	239,060
4	931000	Rents	22,631
4	935000	Maintenance of General Plant	387,785
		TOTAL ADMIN & GEN OPERATING EXP	4,877,762

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	614,179
E-AMTX		Amortization Expense-General Plant - 303000	8,322
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,035,924
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	48,370
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(829,974)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	417,668
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,314,376</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>6,192,138</u>
		TOTAL EXPENSES BEFORE FIT	<u>29,467,421</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	5,491,050
E-FIT		FEDERAL INCOME TAX	923,219
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,642,637)
E-FIT		AMORTIZED ITC	(13,926)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>6,224,394</u>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers
E-ALL	3	Direct Distribution Operating Expense
E-ALL	4	Jurisdictional 4-Factor Ratio
E-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(8,621)	38,669	30,048	(9,421)	25,340	15,919	800	13,329	14,129
1	456010	Other Electric Rev-Financial	0	(833,435)	(833,435)	0	(546,150)	(546,150)	0	(287,285)	(287,285)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,557,691	2,557,691	0	1,676,055	1,676,055	0	881,636	881,636
1	456016	Other Electric Rev-Resource Opt	0	657,810	657,810	0	431,063	431,063	0	226,747	226,747
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	47,810	47,810	0	31,330	31,330	0	16,480	16,480
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	175,001	161,251	0	114,678	114,678	(13,750)	60,323	46,573
1	456050	Other Electric Rev-Attachment Fees	131,895	0	131,895	109,534	0	109,534	22,361	0	22,361
1	456100	Transmission Revenue of Others	0	1,352,208	1,352,208	0	886,102	886,102	0	466,106	466,106
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	109,559	109,559	0	71,794	71,794	0	37,765	37,765
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(212,388)	0	(212,388)	(164,250)	0	(164,250)	(48,138)	0	(48,138)
1	456329	Amortization Res Decoupling Deferral	387,797	0	387,797	120,333	0	120,333	267,464	0	267,464
1	456338	Non-res Decoupling Deferred Rev	(49,900)	0	(49,900)	(10,645)	0	(10,645)	(39,255)	0	(39,255)
1	456339	Amortization Non-res Decoupling	(1,388,916)	0	(1,388,916)	(1,195,577)	0	(1,195,577)	(193,339)	0	(193,339)
1	456380	Other Electric Revenue-Clearwater	38,139	0	38,139	0	0	0	38,139	0	38,139
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	3,350,282	3,350,282	0	2,195,440	2,195,440	0	1,154,842	1,154,842
TOTAL ACCOUNT 456			(1,100,988)	7,691,057	6,590,069	(1,140,503)	5,039,950	3,899,447	39,515	2,651,107	2,690,622

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	11,071,798	11,071,798	0	7,255,349	7,255,349	0	3,816,449	3,816,449
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	36,707	36,707	0	24,054	24,054	0	12,653	12,653
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,012,242	0	1,012,242	0	0	0	1,012,242	0	1,012,242
1	555550	Non Monetary - Exchange Power	0	(41,494)	(41,494)	0	(27,191)	(27,191)	0	(14,303)	(14,303)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	98,200	98,200	0	64,350	64,350	0	33,850	33,850
1	555710	Intercompany Purchase	0	109,559	109,559	0	71,794	71,794	0	37,765	37,765
TOTAL ACCOUNT 555			1,012,242	11,274,770	12,287,012	0	7,388,356	7,388,356	1,012,242	3,886,414	4,898,656

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,637	389,901	391,538	1,637	255,502	257,139	0	134,399	134,399
1	557010	Other Power Supply Expense - Financial	0	(1,246,200)	(1,246,200)	0	(816,635)	(816,635)	0	(429,565)	(429,565)
1	557018	Merchandise Processing Fee	0	3,750	3,750	0	2,457	2,457	0	1,293	1,293
1	557150	Fuel - Economic Dispatch	0	3,287,480	3,287,480	0	2,154,286	2,154,286	0	1,133,194	1,133,194
1	557160	Power Supply Expense - Miscellaneous	0	392	392	0	257	257	0	135	135
99	557161	Unbilled Add-Ons	(52,757)	0	(52,757)	(99,255)	0	(99,255)	46,498	0	46,498
1	557165	Other Resource Costs-CAISO Charges	0	7,555	7,555	0	4,951	4,951	0	2,604	2,604
1	557170	Broker Fees - Power	0	28,974	28,974	0	18,987	18,987	0	9,987	9,987
1	557171	REC Broker Fees	0	7,412	7,412	0	4,857	4,857	0	2,555	2,555
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	892,145	0	892,145	892,145	0	892,145	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,460	0	41,460	26,765	0	26,765
99	557280	Washington ERM Deferred	(741,764)	0	(741,764)	(741,764)	0	(741,764)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,570,664)	0	(1,570,664)	(1,570,664)	0	(1,570,664)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	427,506	0	427,506	427,506	0	427,506	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(76,203)	0	(76,203)	(76,203)	0	(76,203)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,033,506	0	1,033,506	0	0	0	1,033,506	0	1,033,506
99	557390	Idaho PCA Amortization	707,285	0	707,285	0	0	0	707,285	0	707,285
1	557395	Optional Renewable Power Expense Offset	0	11	11	0	7	7	0	4	4
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,649,127	2,649,127	0	1,735,973	1,735,973	0	913,154	913,154
TOTAL ACCOUNT 557			688,916	5,128,402	5,817,318	(1,125,138)	3,360,642	2,235,504	1,814,054	1,767,760	3,581,814

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	12,203	5,535	17,738	6,997	3,607	10,604	5,206	1,928	7,134
99	908600	Public Purpose Tariff Rider Expense Offset	2,981,026	0	2,981,026	1,982,340	0	1,982,340	998,686	0	998,686
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	165,115	0	165,115	93,738	0	93,738	71,377	0	71,377
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,158,344	5,535	3,163,879	2,083,075	3,607	2,086,682	1,075,269	1,928	1,077,197

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.169%	34.831%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		4.740%	4.745%
	Total Weighted Cost		2.561%	2.564%
E-APL	Net Rate Base	2,821,947,367	1,894,073,253	927,874,114
	Interest Deduction for FIT Calculation	72,297,908	48,507,216	23,790,692
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES For Month Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	101,515,023	66,556,552	34,958,471
E-OPS	Less: Operating & Maintenance Expense	63,524,071	39,215,933	24,308,138
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,185,823	9,366,644	3,819,179
E-OTX	Less: Taxes Other than FIT	7,760,076	6,419,972	1,340,104
	Net Operating Income Before FIT	17,045,053	11,554,003	5,491,050
E-INT	Less: Monthly Interest Expense	6,024,826	4,042,268	1,982,558
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,370)	0	(2,370)
E-SCM	Plus: Schedule M Adjustments	(534,116)	(1,424,276)	890,160
	Taxable Net Operating Income	10,483,741	6,087,459	4,396,282
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,201,585	1,278,366	923,219
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,201,585	1,278,366	923,219
E-DTE	Deferred FIT	(3,858,216)	(2,215,579)	(1,642,637)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,473)	(13,926)
	Total Net FIT/Deferred FIT	(1,697,030)	(963,686)	(733,344)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,615,688	8,837,120	15,452,808	4,586,407	5,836,551	10,422,958	2,029,281	3,000,569	5,029,850
12	997001 Contributions In Aid of Construction	0	5,148,314	5,148,314	0	3,449,731	3,449,731	0	1,698,583	1,698,583
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	705,555	705,555	0	472,771	472,771	0	232,784	232,784
99	997007 Idaho PCA	1,740,791	0	1,740,791	0	0	0	1,740,791	0	1,740,791
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	27,943	27,943	0	13,758	13,758
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	(469,686)	0	(469,686)	(606,224)	0	(606,224)	136,538	0	136,538
12	997020 FAS87 Current Pension Accrual	0	(937,017)	(937,017)	0	(627,867)	(627,867)	0	(309,150)	(309,150)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	(292,034)	(229,901)	(521,935)	(302,208)	(154,050)	(456,258)	10,174	(75,851)	(65,677)
99	997031 Decoupling Mechanism	1,263,406	0	1,263,406	1,250,139	0	1,250,139	13,267	0	13,267
12	997032 Interest Rate Swaps	0	287,516	287,516	0	192,656	192,656	0	94,860	94,860
99	997033 BPA Residential Exchange	(491,705)	0	(491,705)	(341,075)	0	(341,075)	(150,630)	0	(150,630)
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	36,475	36,475	0	24,256	24,256	0	12,219	12,219
99	997043 Washington Deferred Power Costs	(1,447,524)	0	(1,447,524)	(1,447,524)	0	(1,447,524)	0	0	0
12	997044 Non-Monetary Power Costs	0	(41,494)	(41,494)	0	(27,804)	(27,804)	0	(13,690)	(13,690)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,225	0	68,225	41,460	0	41,460	26,765	0	26,765
12	997048 AFUDC	0	524,069	524,069	0	351,163	351,163	0	172,906	172,906
12	997049 Tax Depreciation	0	(17,195,341)	(17,195,341)	0	(11,522,082)	(11,522,082)	0	(5,673,259)	(5,673,259)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	(366,666)	(366,666)	0	(245,692)	(245,692)	0	(120,974)	(120,974)
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,367	49,367	0	24,307	24,307
99	997065 Amortization - Unbilled Revenue Add-Ins	(59,860)	0	(59,860)	(126,337)	0	(126,337)	66,477	0	66,477
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450
12	997080 Book Transportation Depreciation	0	10,582,722	10,582,722	0	7,091,165	7,091,165	0	3,491,557	3,491,557
12	997081 Deferred Compensation	0	(16,135)	(16,135)	0	(10,812)	(10,812)	0	(5,323)	(5,323)
4	997082 Meal Disallowances	0	8,164	8,164	0	5,429	5,429	0	2,735	2,735
12	997083 Paid Time Off	0	(89,125)	(89,125)	0	(59,720)	(59,720)	0	(29,405)	(29,405)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	7,447	0	7,447	0	0	0	7,447	0	7,447
99	997095 WA REC Deferral	378,544	0	378,544	378,544	0	378,544	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,827	1,827	0	900	900
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(4,758)	(4,758)	0	(3,188)	(3,188)	0	(1,570)	(1,570)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(6,116,667)	(6,116,667)	0	(4,098,595)	(4,098,595)	0	(2,018,072)	(2,018,072)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-1A
For Month Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	997110	FISERVE	95,372	0	95,372	87,278	0	87,278	8,094	0
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(151,927)	(151,927)	0	(74,806)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	393,229	393,229	0	263,491	263,491	0	129,738
99	997115	AFUDC Equity DFIT Deferral	(152,203)	0	(152,203)	(152,203)	0	(152,203)	0	0
99	997117	Colstrip Plant Adjustment	(267,532)	0	(267,532)	(263,281)	0	(263,281)	(4,251)	0
99	997119	AFUDC Tax CPI	0	(720,599)	(720,599)	0	(482,852)	(482,852)	0	(237,747)
99	997120	Transportation Tax Disallowance	0	7,277	7,277	0	4,876	4,876	0	2,401
99	997123	EIM Deferred O&M	40,300	0	40,300	0	0	0	40,300	0
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	997125	COVID-19	599,251	0	599,251	599,251	0	599,251	0	0
99	997126	Prepaid Expenses	0	(30,118)	(30,118)	0	(20,181)	(20,181)	0	(9,937)
99	997127	CARES Act SS Deferral	0	(1,436,802)	(1,436,802)	0	(962,758)	(962,758)	0	(474,044)
99	997128	Meters Expensed	0	(879,881)	(879,881)	0	(589,582)	(589,582)	0	(290,299)
99	997129	Mixed Service Costs (IDD#5)	0	(5,891,667)	(5,891,667)	0	(3,947,829)	(3,947,829)	0	(1,943,838)
99	997130	Wild Fire Resiliency Deferral	(1,588,237)	0	(1,588,237)	(758,263)	0	(758,263)	(829,974)	0
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	6,833,578	(7,367,694)	(534,116)	3,600,220	(5,024,496)	(1,424,276)	3,233,358	(2,343,198)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.007%	32.993%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	(954,803)	(954,803)	0	(639,785)	(639,785)	0	(315,018)	(315,018)
99	410100	Deferred Federal Income Tax Expense - Washington	(83,797)	0	(83,797)	(83,797)	0	(83,797)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(397,231)	0	(397,231)	0	0	0	(397,231)	0	(397,231)
	410100	Total	(481,028)	(954,803)	(1,435,831)	(83,797)	(639,785)	(723,582)	(397,231)	(315,018)	(712,249)
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,933,766)	(1,933,766)	0	(1,295,759)	(1,295,759)	0	(638,007)	(638,007)
99	411100	Deferred Federal Income Tax Expense - Washington	350,014	0	350,014	350,014	0	350,014	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	175,546	0	175,546	0	0	0	175,546	0	175,546
	411100	Total	525,560	(1,933,766)	(1,408,206)	350,014	(1,295,759)	(945,745)	175,546	(638,007)	(462,461)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	(546,252)	0	(546,252)	(546,252)	0	(546,252)	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(467,927)	0	(467,927)	0	0	0	(467,927)	0	(467,927)
	410193	Total	(1,014,179)	0	(1,014,179)	(546,252)	0	(546,252)	(467,927)	0	(467,927)
Total Deferred Federal Income Tax Expense			(969,647)	(2,888,569)	(3,858,216)	(280,035)	(1,935,544)	(2,215,579)	(689,612)	(953,025)	(1,642,637)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.007%	32.993%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	8,506	8,506	0	5,574	5,574	0	2,932	2,932
1	408140	State Kwh Generation Tax	0	134,586	134,586	0	88,194	88,194	0	46,392	46,392
1	408150	R&P Property Tax--Production	0	1,219,036	1,219,036	0	798,834	798,834	0	420,202	420,202
1	408180	R&P Property Tax--Transmission	0	385,520	385,520	0	252,631	252,631	0	132,889	132,889
1	409100	State Income Tax--Montana & Oregon	0	382	382	0	250	250	0	132	132
TOTAL PRODUCTION & TRANSMISSION			0	1,748,030	1,748,030	0	1,145,483	1,145,483	0	602,547	602,547
DISTRIBUTION											
99	408110	State Excise Tax	2,015,461	0	2,015,461	2,015,461	0	2,015,461	0	0	0
99	408120	Municipal Occupation & License Tax	2,085,117	0	2,085,117	1,750,559	0	1,750,559	334,558	0	334,558
99	408160	Miscellaneous State or Local Tax--WA & ID	32	0	32	0	0	0	32	0	32
99	408170	R&P Property Tax--Distribution	669,305	0	669,305	681,721	0	681,721	(12,416)	0	(12,416)
99	409100	State Income Tax--Idaho	85	0	85	0	0	0	85	0	85
99	411410	State Income Tax--Idaho ITC Deferred	(3)	0	(3)	0	0	0	(3)	0	(3)
99	411420	State Income Tax--Idaho ITC Amortization	(2,367)	0	(2,367)	0	0	0	(2,367)	0	(2,367)
TOTAL DISTRIBUTION			4,767,630	0	4,767,630	4,447,741	0	4,447,741	319,889	0	319,889
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	87,330	1,157,086	1,244,416	57,274	769,474	826,748	30,056	387,612	417,668
TOTAL A&G			87,330	1,157,086	1,244,416	57,274	769,474	826,748	30,056	387,612	417,668
TOTAL TAXES OTHER THAN FIT			4,854,960	2,905,116	7,760,076	4,505,015	1,914,957	6,419,972	349,945	990,159	1,340,104

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,558,333	7,558,333	0	4,952,976	4,952,976	0	2,605,357	2,605,357
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,600	1,310,600	0	689,400	689,400
1	182333	CDA Settlement Costs	0	1,049,748	1,049,748	0	687,900	687,900	0	361,848	361,848
1	182381	CDA Settlement Past Storage	0	28,364,415	28,364,415	0	18,587,201	18,587,201	0	9,777,214	9,777,214
1	302000	Franchises & Consents	2,699,836	44,049,218	46,749,054	2,699,836	28,865,453	31,565,289	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,150,549	16,470,265	319,716	10,625,748	10,945,464	0	5,524,801	5,524,801
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,571,984	126,221,374	128,793,358	2,571,984	83,938,476	86,510,460	0	42,282,898	42,282,898
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	4,774,625	4,774,625	0	3,175,173	3,175,173	0	1,599,452	1,599,452
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,633,662	1,633,662	0	1,086,402	1,086,402	0	547,260	547,260
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,710,356	68,710,356	0	45,693,074	45,693,074	0	23,017,282	23,017,282
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,434,440	20,434,440	0	13,589,107	13,589,107	0	6,845,333	6,845,333
4	303121	Misc Intangible Plant-AMI Software	16,129,094	1,519,012	17,648,106	16,129,094	1,010,158	17,139,252	0	508,854	508,854
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	4,323,855	4,323,855	0	2,875,407	2,875,407	0	1,448,448	1,448,448
		TOTAL INTANGIBLE PLANT	21,720,630	326,789,587	348,510,217	21,720,630	216,397,675	238,118,305	0	110,391,912	110,391,912
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	112,259,074	28,854,241	141,113,315	73,364,394	18,908,184	92,272,578	38,894,680	9,946,057	48,840,737
1	312000	Boiler Plant	147,174,150	46,681,653	193,855,803	95,242,926	30,590,487	125,833,413	51,931,224	16,091,166	68,022,390
1	313000	Generators	446,939	0	446,939	292,518	0	292,518	154,421	0	154,421
1	314000	Turbogenerator Units	41,225,267	18,589,251	59,814,518	26,948,921	12,181,536	39,130,457	14,276,346	6,407,715	20,684,061
1	315000	Accessory Electric Equipment	18,817,621	12,492,849	31,310,470	12,300,964	8,186,564	20,487,528	6,516,657	4,306,285	10,822,942
1	316000	Miscellaneous Power Plant Equipment	14,529,281	2,476,959	17,006,240	9,495,329	1,623,151	11,118,480	5,033,952	853,808	5,887,760
		TOTAL STEAM PRODUCTION PLANT	334,452,332	112,952,536	447,404,868	217,645,052	74,017,796	291,662,848	116,807,280	38,934,740	155,742,020
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	105,157,706	105,157,706	0	68,909,845	68,909,845	0	36,247,861	36,247,861
1	332XXX	Reservoirs, Dams, & Waterways	0	195,792,809	195,792,809	0	128,303,028	128,303,028	0	67,489,781	67,489,781
1	333000	Waterwheels, Turbines, & Generators	0	234,579,779	234,579,779	0	153,720,129	153,720,129	0	80,859,650	80,859,650
1	334000	Accessory Electric Equipment	0	81,276,275	81,276,275	0	53,260,343	53,260,343	0	28,015,932	28,015,932
1	335XXX	Miscellaneous Power Plant Equipment	0	13,165,860	13,165,860	0	8,627,588	8,627,588	0	4,538,272	4,538,272
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
		TOTAL HYDRAULIC PRODUCTION PLANT	0	699,510,017	699,510,017	0	458,388,914	458,388,914	0	241,121,103	241,121,103
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,411,430	17,411,430	0	11,409,710	11,409,710	0	6,001,720	6,001,720
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,451	21,069,451	0	13,806,811	13,806,811	0	7,262,640	7,262,640
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,720,116	239,720,116	0	157,088,592	157,088,592	0	82,631,524	82,631,524
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,645,393	25,645,393	0	16,805,426	16,805,426	0	8,839,967	8,839,967
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,013	1,642,013	0	1,076,011	1,076,011	0	566,002	566,002
		TOTAL OTHER PRODUCTION PLANT	0	328,042,834	328,042,834	0	214,966,469	214,966,469	0	113,076,365	113,076,365
		TOTAL PRODUCTION PLANT	334,452,332	1,140,505,387	1,474,957,719	217,645,052	747,373,179	965,018,231	116,807,280	393,132,208	509,939,488

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,431,111	30,059,469	410,632	19,286,207	19,696,839	217,726	10,144,904	10,362,630	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	112,353	30,154,753	30,267,106	73,635	19,760,410	19,834,045	38,718	10,394,343	10,433,061	
1	353XXX	Station Equipment	12,309,897	334,888,610	347,198,507	8,045,809	219,452,506	227,498,315	4,264,088	115,436,104	119,700,192	
1	354000	Towers & Fixtures	16,105,350	1,167,384	17,272,734	10,525,059	764,987	11,290,046	5,580,291	402,397	5,982,688	
1	355000	Poles & Fixtures	5,418	327,651,567	327,656,985	3,541	214,710,072	214,713,613	1,877	112,941,495	112,943,372	
1	356000	Overhead Conductors & Devices	12,635,293	160,889,610	173,524,903	8,257,380	105,430,961	113,688,341	4,377,913	55,458,649	59,836,562	
1	357000	Underground Conduit	0	3,513,757	3,513,757	0	2,302,565	2,302,565	0	1,211,192	1,211,192	
1	358000	Underground Conductors & Devices	0	7,141,685	7,141,685	0	4,679,946	4,679,946	0	2,461,739	2,461,739	
1	359000	Roads & Trails	78,834	2,440,534	2,519,368	51,518	1,599,282	1,650,800	27,316	841,252	868,568	
		TOTAL TRANSMISSION PLANT	41,875,503	897,279,011	939,154,514	27,367,574	587,986,936	615,354,510	14,507,929	309,292,075	323,800,004	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,301	0	8,945,301	7,474,747	0	7,474,747	1,470,554	0	1,470,554	
99	360400	Land Easements	3,917,654	0	3,917,654	1,335,258	0	1,335,258	2,582,396	0	2,582,396	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	27,839,709	0	27,839,709	20,472,728	0	20,472,728	7,366,981	0	7,366,981	
3	362000	Station Equipment	157,711,075	3,174,254	160,885,329	105,428,451	1,763,076	107,191,527	52,282,624	1,411,178	53,693,802	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	495,796,772	0	495,796,772	323,338,250	0	323,338,250	172,458,522	0	172,458,522	
99	365000	Overhead Conductors & Devices	318,007,597	0	318,007,597	200,221,158	0	200,221,158	117,786,439	0	117,786,439	
99	366000	Underground Conduit	142,986,568	0	142,986,568	94,455,352	0	94,455,352	48,531,216	0	48,531,216	
99	367000	Underground Conductors & Devices	248,125,035	0	248,125,035	164,956,381	0	164,956,381	83,168,654	0	83,168,654	
99	368000	Line Transformers	307,656,611	0	307,656,611	212,961,663	0	212,961,663	94,694,948	0	94,694,948	
99	369XXX	Services	200,722,917	0	200,722,917	131,631,693	0	131,631,693	69,091,224	0	69,091,224	
99	371XXX	Installations on Customers' Premises	3,218,343	0	3,218,343	3,218,343	0	3,218,343	0	0	0	
99	370XXX	Meters	84,884,214	0	84,884,214	60,225,193	0	60,225,193	24,659,021	0	24,659,021	
99	373XXX	Street Light & Signal Systems	74,721,543	0	74,721,543	48,783,371	0	48,783,371	25,938,172	0	25,938,172	
		TOTAL DISTRIBUTION PLANT	2,074,901,189	3,174,254	2,078,075,443	1,374,502,588	1,763,076	1,376,265,664	700,398,601	1,411,178	701,809,779	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,609	9,259,169	10,766,778	807,718	6,157,440	6,965,158	699,891	3,101,729	3,801,620	
4	390XXX	Structures & Improvements	26,462,528	106,310,305	132,772,833	17,662,707	70,697,416	88,360,123	8,799,821	35,612,889	44,412,710	
4	391XXX	Office Furniture & Equipment	4,863,135	57,427,812	62,290,947	4,847,708	38,190,069	43,037,777	15,427	19,237,743	19,253,170	
4	392XXX	Transportation Equipment	37,228,756	28,425,825	65,654,581	25,945,077	18,903,458	44,848,535	11,283,679	9,522,367	20,806,046	
4	393000	Stores Equipment	596,504	3,998,849	4,595,353	402,404	2,659,275	3,061,679	194,100	1,339,574	1,533,674	
4	394000	Tools, Shop & Garage Equipment	2,203,459	17,086,925	19,290,384	1,144,711	11,362,976	12,507,687	1,058,748	5,723,949	6,782,697	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,294,748	3,710,627	400,088	2,191,040	2,591,128	15,791	1,103,708	1,119,499	
4	396XXX	Power Operated Equipment	23,114,630	8,640,474	31,755,104	13,914,933	5,746,002	19,660,935	9,199,697	2,894,472	12,094,169	
4	397XXX	Communications Equipment	31,774,996	89,897,777	121,672,773	22,375,750	59,782,921	82,158,671	9,399,246	30,114,856	39,514,102	
4	398000	Miscellaneous Equipment	13,466	764,907	778,373	0	508,671	508,671	13,466	256,236	269,702	
		TOTAL GENERAL PLANT	128,180,962	325,223,577	453,404,539	87,501,096	216,276,932	303,778,028	40,679,866	108,946,645	149,626,511	
		TOTAL PLANT IN SERVICE	2,601,130,616	2,692,971,816	5,294,102,432	1,728,736,940	1,769,797,798	3,498,534,738	872,393,676	923,174,018	1,795,567,694	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(271,871,937)	(74,558,398)	(346,430,335)	(178,272,663)	(48,858,118)	(227,130,781)	(93,599,274)	(25,700,280)	(119,299,554)
E-ADEP		Hydro Production Plant	0	(172,739,351)	(172,739,351)	0	(113,196,097)	(113,196,097)	0	(59,543,254)	(59,543,254)
E-ADEP		Other Production Plant	0	(158,764,785)	(158,764,785)	0	(104,038,564)	(104,038,564)	0	(54,726,221)	(54,726,221)
E-ADEP		Transmission Plant	(26,524,153)	(223,165,286)	(249,689,439)	(16,201,544)	(146,240,212)	(162,441,756)	(10,322,609)	(76,925,074)	(87,247,683)
E-ADEP		Distribution Plant	(686,614,220)	(410,153)	(687,024,373)	(425,810,558)	(227,811)	(426,038,369)	(260,803,662)	(182,342)	(260,986,004)
E-ADEP		General Plant	(49,714,313)	(111,502,725)	(161,217,038)	(31,447,346)	(74,150,427)	(105,597,773)	(18,266,967)	(37,352,298)	(55,619,265)
		TOTAL ACCUMULATED DEPRECIATION	(1,034,724,623)	(741,140,698)	(1,775,865,321)	(651,732,111)	(486,711,229)	(1,138,443,340)	(382,992,512)	(254,429,469)	(637,421,981)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,244,187)	(17,244,187)	0	(11,300,116)	(11,300,116)	0	(5,944,071)	(5,944,071)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(340,738)	0	(340,738)	(340,738)	0	(340,738)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,326,936)	(3,326,936)	0	(2,211,431)	(2,211,431)	0	(1,115,505)	(1,115,505)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,064,245)	(108,035,345)	(118,099,590)	(10,064,245)	(71,844,585)	(81,908,830)	0	(36,190,760)	(36,190,760)
E-AAAMT		General Plant - 390200, 396200	0	(719,773)	(719,773)	0	(478,656)	(478,656)	0	(241,117)	(241,117)
		TOTAL ACCUMULATED AMORTIZATION	(10,404,983)	(129,326,241)	(139,731,224)	(10,404,983)	(85,834,788)	(96,239,771)	0	(43,491,453)	(43,491,453)
		TOTAL ACCUMULATED DEPR/AMORT	(1,045,129,606)	(870,466,939)	(1,915,596,545)	(662,137,094)	(572,546,017)	(1,234,683,111)	(382,992,512)	(297,920,922)	(680,913,434)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,556,001,010	1,822,504,877	3,378,505,887	1,066,599,846	1,197,251,781	2,263,851,627	489,401,164	625,253,096	1,114,654,260
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(533,250,128)	(533,250,128)	0	(357,314,913)	(357,314,913)	0	(175,935,215)	(175,935,215)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,568,513)	(56,568,513)	0	(37,618,627)	(37,618,627)	0	(18,949,886)	(18,949,886)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,707,513)	(2,707,513)	0	(1,800,523)	(1,800,523)	0	(906,990)	(906,990)
4		ADFIT - Common Plant (283750 from C-DTX)	0	238,685	238,685	0	158,728	158,728	0	79,957	79,957
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,956,527)	(5,956,527)	0	(3,903,312)	(3,903,312)	0	(2,053,215)	(2,053,215)
1		ADFIT - CDA Settlement Costs (283333)	0	269,564	269,564	0	176,645	176,645	0	92,919	92,919
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(972,005)	(972,005)	0	(651,311)	(651,311)	0	(320,694)	(320,694)
		TOTAL ACCUMULATED DFIT	0	(598,946,437)	(598,946,437)	0	(400,953,313)	(400,953,313)	0	(197,993,124)	(197,993,124)
		NET ELECTRIC UTILITY PLANT	1,556,001,010	1,223,558,440	2,779,559,450	1,066,599,846	796,298,468	1,862,898,314	489,401,164	427,259,972	916,661,136

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	55.543%	44.457%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.007%	32.993%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,556,001,010	1,223,558,440	2,779,559,450	#####	796,298,468	1,862,898,314	489,401,164	427,259,972	916,661,136
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,010,283	33,810,882	40,821,165	5,253,734	22,484,575	27,738,309	1,756,549	11,326,307	13,082,856
4	Accumulated Amortization - AFUDC (182318)	(1,340,434)	(5,286,630)	(6,627,064)	(1,067,815)	(3,515,662)	(4,583,477)	(272,619)	(1,770,968)	(2,043,587)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,462,514)	0	(3,462,514)	(1,109,676)	0	(1,109,676)	(2,352,838)	0	(2,352,838)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,099,417	0	2,099,417	0	0	0	2,099,417	0	2,099,417
99	ADFIT - Boulder Park Disallowed (190040)	105,122	0	105,122	0	0	0	105,122	0	105,122
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(3,565,194)	0	(3,565,194)	(1,166,425)	0	(1,166,425)	(2,398,769)	0	(2,398,769)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(84,190,084)	0	(84,190,084)	(55,460,868)	0	(55,460,868)	(28,729,216)	0	(28,729,216)
99	ADFIT-Customer Tax Credit (190393)	17,679,917	0	17,679,917	11,646,782	0	11,646,782	6,033,135	0	6,033,135
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,694,027)	0	(12,694,027)	(8,240,854)	0	(8,240,854)	(4,453,173)	0	(4,453,173)
99	Colstrip-Regulatory Asset (182327)	10,681,285	0	10,681,285	5,252,417	0	5,252,417	5,428,868	0	5,428,868
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,734,847	0	1,734,847	1,452,050	0	1,452,050	282,797	0	282,797
99	Colstrip Reg Asset ADFIT (283376)	(1,413,175)	0	(1,413,175)	(925,482)	0	(925,482)	(487,693)	0	(487,693)
99	Colstrip ARO (317000P)	14,799,876	0	14,799,876	9,671,721	0	9,671,721	5,128,155	0	5,128,155
99	Colstrip ARO A/D (317000A)	(2,549,403)	0	(2,549,403)	(1,675,426)	0	(1,675,426)	(873,977)	0	(873,977)
99	Colstrip ARO Liability (230027)	(14,264,505)	0	(14,264,505)	(9,321,856)	0	(9,321,856)	(4,942,649)	0	(4,942,649)
99	Colstrip ARO ADFIT (190376)	2,995,546	0	2,995,546	1,957,590	0	1,957,590	1,037,956	0	1,037,956
99	Colstrip ARO ADFIT (283377)	(2,572,599)	0	(2,572,599)	(1,679,221)	0	(1,679,221)	(893,378)	0	(893,378)
99	Customer Deposits (235199)	(1,054)	0	(1,054)	(1,054)	0	(1,054)	0	0	0
C-WKC	Working Capital	81,884,365	0	81,884,365	56,509,410	0	56,509,410	25,374,955	0	25,374,955
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,863,665	28,524,252	42,387,917	12,206,026	18,968,913	31,174,939	1,657,639	9,555,339	11,212,978
	NET RATE BASE	1,569,864,675	1,252,082,692	2,821,947,367	#####	815,267,381	1,894,073,253	491,058,803	436,815,311	927,874,114

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	268,184	268,184			268,184	268,184		175,741	175,741		92,443	92,443	
	Steam (ED-ID)	365,914	365,914		365,914		365,914				365,914		365,914	
	Steam (ED-WA)	1,000,932	1,000,932		1,000,932		1,000,932	1,000,932		1,000,932				
1	Hydro (ED-AN)	1,241,717	1,241,717			1,241,717	1,241,717		813,697	813,697		428,020	428,020	
1	Other (ED-AN)	915,126	915,126			915,126	915,126		599,682	599,682		315,444	315,444	
Total Electric Production		3,791,873	3,791,873			1,366,846	2,425,027	3,791,873	1,000,932	1,589,120	2,590,052	365,914	835,907	1,201,821
Electric Transmission														
1	ED-AN	1,538,564	1,538,564			1,538,564	1,538,564		1,008,221	1,008,221		530,343	530,343	
	ED-ID	22,810	22,810		22,810		22,810				22,810		22,810	
	ED-WA	43,029	43,029		43,029		43,029	43,029		43,029				
Total Electric Transmissic		1,604,403	1,604,403			65,839	1,538,564	1,604,403	43,029	1,008,221	1,051,250	22,810	530,343	553,153
Electric Distribution														
3	ED-AN	7,090	7,090			7,090	7,090		3,938	3,938		3,152	3,152	
	ED-ID	1,567,686	1,567,686		1,567,686		1,567,686				1,567,686		1,567,686	
	ED-WA	2,980,402	2,980,402		2,980,402		2,980,402	2,980,402		2,980,402				
Total Electric Distribution		4,555,178	4,555,178			4,548,088	7,090	4,555,178	2,980,402	3,938	2,984,340	1,567,686	3,152	1,570,838
Gas Underground Storage														
	GD-AN	58,807		58,807										
	GD-OR	10,318			10,318									
Total Gas Underground St		69,125		58,807	10,318									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	556,664		556,664										
	GD-WA	1,261,749		1,261,749										
	GD-OR	833,527			833,527									
Total Gas Distribution		2,656,726		1,823,199	833,527									
General Plant														
4	ED-AN	245,094	245,094			245,094	245,094		162,990	162,990		82,104	82,104	
	ED-ID	42,228	42,228		42,228		42,228				42,228		42,228	
	ED-WA	97,925	97,925		97,925		97,925	97,925		97,925				
7,4	CD-AA	1,898,980	1,329,248	392,994	176,738	1,329,248	1,329,248		883,963	883,963		445,285	445,285	
9,4	CD-AN	53,808	41,548	12,260		41,548	41,548		27,630	27,630		13,918	13,918	
9	CD-ID	39,686	30,644	9,042		30,644	30,644				30,644		30,644	
9	CD-WA	187,720	144,952	42,768		144,952	144,952	144,952		144,952				
8	GD-AA	31,630		21,772	9,858									
	GD-AN	2,628		2,628										
	GD-ID	3,133		3,133										
	GD-WA	91,950		91,950										
	GD-OR	17,023			17,023									
Total General Plant		2,711,805	1,931,639	576,547	203,619	315,749	1,615,890	1,931,639	242,877	1,074,583	1,317,460	72,872	541,307	614,179
Total Depreciation Expens		15,389,110	11,883,093	2,458,553	1,047,464	6,296,522	5,586,571	11,883,093	4,267,240	3,675,862	7,943,102	2,029,282	1,910,709	3,939,991

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	55.543%	44.457%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****							
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total					
Production/Transmission																		
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381					
1	Misc Intangible Plt (303000)	ED-AN	21,590	21,590		21,590	21,590		14,148	14,148		7,442	7,442					
Total Production/Transmission			98,123	98,123		98,123	98,123		64,300	64,300		33,823	33,823					
Distribution																		
	Franchises (302000)	ED-WA	9,002	9,002		9,002	9,002		9,002	9,002								
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489								
Total Distribution			9,491	9,491		9,491	9,491		9,491	9,491								
General Plant - 303000																		
7,4		CD-AA	34,569	24,198	7,154	3,217				16,092	16,092		8,106	8,106				
9,1		CD-AN	811	626	185		24,198	24,198		410	410		216	216				
		GD-ID	1,233		1,233		626	626										
		GD-WA	2,072		2,072													
		GD-OR	672			672												
Total General Plant - 303000			39,357	24,824	10,644	3,889		24,824	24,824		16,502	16,502		8,322	8,322			
Miscellaneous IT Intangible Plant - 3031XX																		
7,4		CD-AA	3,851,163	2,695,737	796,998	358,428		2,695,737	2,695,737		1,792,692	1,792,692		903,045	903,045			
9,4		CD-AN	10,941	8,448	2,493			8,448	8,448		5,618	5,618		2,830	2,830			
9,4		CD-ID	0	0	0			0	0			0	0	0				
9,4		CD-WA	309,402	238,911	70,491			238,911	238,911		238,911	238,911		0	0			
4		ED-AN	388,218	388,218				388,218	388,218		258,169	258,169		130,049	130,049			
		ED-ID	0	0				0	0			0	0	0				
		ED-WA	70,764	70,764				70,764	70,764		70,764	70,764						
8		GD-AA	7,447		5,126	2,321												
		GD-AN	0		0													
		GD-OR	0			0												
Total Miscellaneous IT Intangible Plt - 3031X			4,637,935	3,402,078	875,108	360,749		309,675	3,092,403	3,402,078		309,675	2,056,479	2,366,154		0	1,035,924	1,035,924
Gas Underground Storage																		
		GD-AN	0		0													
Total Gas Underground Storage			0	0	0	0												
General Plant - 390200, 396200																		
7,4		CD-AA	0	0	0	0		0	0		0	0		0				
4		ED-AN	35,203	35,203				35,203	35,203		23,410	23,410		11,793	11,793			
		GD-OR	0			0								0				
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203		23,410	23,410		11,793	11,793			
Total Amortization Expense			4,820,109	3,569,719	885,752	364,638		319,166	3,250,553	3,569,719		319,166	2,160,691	2,479,857		0	1,089,862	1,089,862

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.530%	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(74,558,398)	(74,558,398)			(74,558,398)	(74,558,398)		(48,858,118)	(48,858,118)		(25,700,280)	(25,700,280)	
	Steam (ED-ID)	(93,599,274)	(93,599,274)		(93,599,274)	(93,599,274)	(93,599,274)				(93,599,274)		(93,599,274)	
	Steam (ED-WA)	(178,272,663)	(178,272,663)		(178,272,663)	(178,272,663)	(178,272,663)	(178,272,663)						
1	Hydro (ED-AN)	(172,739,351)	(172,739,351)			(172,739,351)	(172,739,351)		(113,196,097)	(113,196,097)		(59,543,254)	(59,543,254)	
1	Other (ED-AN)	(158,764,785)	(158,764,785)			(158,764,785)	(158,764,785)		(104,038,564)	(104,038,564)		(54,726,221)	(54,726,221)	
Total Electric Production		(677,934,471)	(677,934,471)		(271,871,937)	(406,062,534)	(677,934,471)		(178,272,663)	(266,092,779)	(444,365,442)	(93,599,274)	(139,969,755)	(233,569,029)
Electric Transmission														
1	ED-AN	(223,165,286)	(223,165,286)			(223,165,286)	(223,165,286)		(146,240,212)	(146,240,212)		(76,925,074)	(76,925,074)	
	ED-ID	(10,322,609)	(10,322,609)		(10,322,609)	(10,322,609)	(10,322,609)				(10,322,609)		(10,322,609)	
	ED-WA	(16,201,544)	(16,201,544)		(16,201,544)	(16,201,544)	(16,201,544)	(16,201,544)						
Total Electric Transmissic		(249,689,439)	(249,689,439)		(26,524,153)	(223,165,286)	(249,689,439)		(16,201,544)	(146,240,212)	(162,441,756)	(10,322,609)	(76,925,074)	(87,247,683)
Electric Distribution														
3	ED-AN	(410,153)	(410,153)			(410,153)	(410,153)		(227,811)	(227,811)		(182,342)	(182,342)	
	ED-ID	(260,803,662)	(260,803,662)		(260,803,662)	(260,803,662)	(260,803,662)				(260,803,662)		(260,803,662)	
	ED-WA	(425,810,558)	(425,810,558)		(425,810,558)	(425,810,558)	(425,810,558)	(425,810,558)						
Total Electric Distribution		(687,024,373)	(687,024,373)		(686,614,220)	(410,153)	(687,024,373)		(425,810,558)	(227,811)	(426,038,369)	(260,803,662)	(182,342)	(260,986,004)
Gas Underground Storage														
	GD-AN	(18,451,626)		(18,451,626)										
	GD-OR	(1,512,159)		(1,512,159)		(1,512,159)								
Total Gas Underground St		(19,963,785)		(18,451,626)		(1,512,159)								
Gas Distribution														
	GD-AN	(1,963,678)		(1,963,678)										
	GD-ID	(95,289,987)		(95,289,987)										
	GD-WA	(172,312,677)		(172,312,677)										
	GD-OR	(131,311,138)		(131,311,138)										
Total Gas Distribution		(400,877,480)		(269,566,342)		(131,311,138)								
General Plant														
4	ED-AN	(37,358,580)	(37,358,580)			(37,358,580)	(37,358,580)		(24,843,829)	(24,843,829)		(12,514,751)	(12,514,751)	
	ED-ID	(12,757,905)	(12,757,905)		(12,757,905)	(12,757,905)	(12,757,905)				(12,757,905)		(12,757,905)	
	ED-WA	(23,869,958)	(23,869,958)		(23,869,958)	(23,869,958)	(23,869,958)	(23,869,958)						
7,4	CD-AA	(97,030,503)	(67,919,412)	(20,080,462)	(9,030,629)	(67,919,412)	(67,919,412)		(45,167,088)	(45,167,088)		(22,752,324)	(22,752,324)	
9,4	CD-AN	(8,061,350)	(6,224,733)	(1,836,617)		(6,224,733)	(6,224,733)		(4,139,510)	(4,139,510)		(2,085,223)	(2,085,223)	
9	CD-ID	(7,134,520)	(5,509,062)	(1,625,458)		(5,509,062)	(5,509,062)				(5,509,062)		(5,509,062)	
9	CD-WA	(9,813,108)	(7,577,388)	(2,235,720)		(7,577,388)	(7,577,388)							
8	GD-AA	(2,270,771)		(1,563,040)	(707,731)									
	GD-AN	(3,636,948)		(3,636,948)										
	GD-ID	(2,445,048)		(2,445,048)										
	GD-WA	(11,790,608)		(11,790,608)										
	GD-OR	(5,372,585)		(5,372,585)										
Total General Plant		(221,541,884)	(161,217,038)	(45,213,901)	(15,110,945)	(49,714,313)	(111,502,725)	(161,217,038)	(31,447,346)	(74,150,427)	(105,597,773)	(18,266,967)	(37,352,298)	(55,619,265)
Total Accumulated Depr		(2,257,031,432)	(1,775,865,321)	(333,231,869)	(147,934,242)	(1,034,724,623)	(741,140,698)	(1,775,865,321)	(651,732,111)	(486,711,229)	(1,138,443,340)	(382,992,512)	(254,429,469)	(637,421,981)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.530%	34.470%						
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	55.543%	44.457%						
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%						

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	(14,695,088)	(14,695,088)		(14,695,088)	(14,695,088)		(9,629,691)	(9,629,691)		(5,065,397)	(5,065,397)		
1	Misc Intangible Plt (3030)	ED-AN	(2,549,099)	(2,549,099)		(2,549,099)	(2,549,099)		(1,670,425)	(1,670,425)		(878,674)	(878,674)		
Total Production/Transmission			(17,244,187)	(17,244,187)		(17,244,187)	(17,244,187)		(11,300,116)	(11,300,116)		(5,944,071)	(5,944,071)		
Distribution															
	Franchises (302000)	ED-WA	(280,711)	(280,711)		(280,711)	(280,711)	(280,711)		(280,711)					
	Misc Intangible Plt (3030)	ED-WA	(60,027)	(60,027)		(60,027)	(60,027)	(60,027)		(60,027)					
Total Distribution			(340,738)	(340,738)		(340,738)	(340,738)	(340,738)		(340,738)					
General Plant - 303000															
7,4	CD-AA		(4,603,672)	(3,222,478)	(952,730)	(428,464)									
							(3,222,478)	(3,222,478)		(2,142,980)	(2,142,980)		(1,079,498)	(1,079,498)	
9,1	CD-AN		(135,279)	(104,458)	(30,821)										
							(104,458)	(104,458)		(68,451)	(68,451)		(36,007)	(36,007)	
	GD-ID		(144,638)		(144,638)										
	GD-WA		(289,703)		(289,703)										
	GD-OR		(120,599)			(120,599)									
Total General Plant - 303000			(5,293,891)	(3,326,936)	(1,417,892)	(549,063)		(3,326,936)	(3,326,936)		(2,211,431)	(2,211,431)		(1,115,505)	(1,115,505)
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA		(137,710,755)	(96,394,774)	(28,499,240)	(12,816,741)									
							(96,394,774)	(96,394,774)		(64,103,488)	(64,103,488)		(32,291,286)	(32,291,286)	
9,4	CD-AN		(347,072)	(267,999)	(79,073)										
							(267,999)	(267,999)		(178,222)	(178,222)		(89,777)	(89,777)	
9	CD-ID		0	0	0		0	0	0	0	0	0	0		
9	CD-WA		(11,675,271)	(9,015,294)	(2,659,977)										
							(9,015,294)	(9,015,294)		(9,015,294)	(9,015,294)		0	0	
4	ED-AN		(11,372,572)	(11,372,572)											
							(11,372,572)	(11,372,572)		(7,562,875)	(7,562,875)		(3,809,697)	(3,809,697)	
	ED-ID		0	0			0	0	0	0	0	0	0		
	ED-WA		(1,048,951)	(1,048,951)											
							(1,048,951)	(1,048,951)		(1,048,951)	(1,048,951)		0	0	
8	GD-AA		(171,466)		(118,025)	(53,441)									
	GD-AN		0		0										
	GD-OR		0		0										
Total Misc IT Intangible Plant - 3031XX			(162,326,087)	(118,099,590)	(31,356,315)	(12,870,182)		(10,064,245)	(108,035,345)	(118,099,590)		0	(36,190,760)	(36,190,760)	
Gas Underground Storage															
	GD-AN		0		0										
Total Gas Underground Storage			0	0	0	0									
General Plant - 390200, 396200															
7,4	CD-AA		0	0	0	0	0	0	0	0	0	0	0		
9	CD-ID		0	0	0		0	0	0	0	0	0	0		
9	CD-WA		0	0	0		0	0	0	0	0	0	0		
4	ED-AN		(719,773)	(719,773)											
							(719,773)	(719,773)		(478,656)	(478,656)		(241,117)	(241,117)	
	ED-WA		0	0			0	0	0	0	0	0	0		
	GD-WA		0		0										
	GD-OR		0		0										
Total General Plant - 390200, 396200			(719,773)	(719,773)	0	0		0	(719,773)	(719,773)		0	(241,117)	(241,117)	
Total Accumulated Amortization			(185,924,676)	(139,731,224)	(32,774,207)	(13,419,245)		(10,404,983)	(129,326,241)	(139,731,224)		0	(43,491,453)	(43,491,453)	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4	Jurisdictional 4-Factor Ratio	66.501%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			34.470%
							33.499%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,715,574	807,718	699,891	9,259,170	10,766,779	3,275,642	99,613	2,618,572	5,993,827	845,517	1,109,451	1,954,968
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,110,286	8,294,951	2,799,265	9,016,070	20,110,286	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,643,438	0	0	0	0	25,643,438	0	0	25,643,438	0	0	0
99	GD-OR / AS	4,100,017	0	0	0	0	0	0	0	4,100,017	0	4,100,017	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,294,790	0	0	89,103,807	89,103,807	0	0	26,343,657	26,343,657	0	11,847,326	11,847,326
9	CD-WA / ID / AN	30,509,784	9,367,755	6,000,556	8,190,429	23,558,740	2,763,971	1,770,474	2,416,599	6,951,044	0	0	0
	TOTAL ACCOUNT	207,658,315	17,662,706	8,799,821	106,310,306	132,772,833	28,407,409	1,770,474	28,760,256	58,938,139	4,100,017	11,847,326	15,947,343
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,980,686	401,942	7,798	1,570,946	1,980,686	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215
7	CD-AA	79,434,255	0	0	55,602,390	55,602,390	0	0	16,438,919	16,438,919	0	7,392,946	7,392,946
9	CD-WA / ID / AN	6,096,938	4,445,766	7,630	254,477	4,707,873	1,311,730	2,251	75,084	1,389,065	0	0	0
	TOTAL ACCOUNT	87,986,385	4,847,708	15,428	57,427,813	62,290,949	1,452,586	2,251	16,735,329	18,190,166	12,109	7,493,161	7,505,270
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	55,079,301	24,282,493	10,498,725	20,298,083	55,079,301	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,623,186	0	0	0	0	10,087,043	2,985,873	2,550,270	15,623,186	0	0	0
99	GD-OR / AS	4,769,661	0	0	0	0	0	0	0	4,769,661	0	4,769,661	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,547,258	0	0	5,282,930	5,282,930	0	0	1,561,905	1,561,905	0	702,423	702,423
9	CD-WA / ID / AN	6,853,865	1,662,584	784,953	2,844,812	5,292,349	490,548	231,602	839,366	1,561,516	0	0	0
	TOTAL ACCOUNT	89,970,458	25,945,077	11,283,678	28,425,825	65,654,580	10,577,591	3,217,475	5,018,438	18,813,504	4,769,661	732,713	5,502,374

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,327,588	343,537	194,100	3,576,167	4,113,804	101,361	57,269	1,055,154	1,213,784	0	0	0	
		TOTAL ACCOUNT	6,056,040	402,403	194,100	3,998,850	4,595,353	323,714	57,269	1,057,746	1,438,729	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,334,681	1,124,367	309,933	5,900,381	7,334,681	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,400,036	0	0	0	0	2,534,030	364,352	501,654	3,400,036	0	0	0	
99		GD-OR / AS	958,676	0	0	0	0	0	0	0	0	958,676	0	958,676	
8		GD-AA	5,637,589	0	0	0	0	0	0	3,880,522	3,880,522	0	1,757,067	1,757,067	
7		CD-AA	14,872,806	0	0	10,410,667	10,410,667	0	0	3,077,927	3,077,927	0	1,384,212	1,384,212	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		TOTAL ACCOUNT	34,204,690	1,144,711	1,058,748	17,086,925	19,290,384	2,540,033	585,291	7,689,027	10,814,351	958,676	3,141,279	4,099,955	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,655,203	400,088	15,791	2,239,324	2,655,203	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,522	0	0	0	0	0	0	160,052	160,052	0	72,470	72,470	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,615,272	400,088	15,791	3,294,748	3,710,627	106,253	0	567,006	673,259	18,586	212,800	231,386	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,256,491	13,664,685	8,809,578	7,782,228	30,256,491	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	36,519,700	13,914,933	9,199,697	8,640,474	31,755,104	2,582,794	1,014,744	1,074,038	4,671,576	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,814,719	12,532,079	6,533,573	29,749,067	48,814,719	0	0	0	0	0	0	0
99	GD-WA / ID / AN	893,098	0	0	0	0	600,700	290,445	1,953	893,098	0	0	0
99	GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	756,920
8	GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	83,490
7	CD-AA	83,815,532	0	0	58,669,196	58,669,196	0	0	17,345,624	17,345,624	0	7,800,712	7,800,712
9	CD-WA/ ID / AN	18,375,303	9,843,671	2,865,673	1,479,514	14,188,858	2,904,391	845,521	436,533	4,186,445	0	0	0
	TOTAL ACCOUNT	152,923,451	22,375,750	9,399,246	89,897,777	121,672,773	3,505,091	1,135,966	17,968,499	22,609,556	756,920	7,884,202	8,641,122
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,810	0	6,846	277,964	284,810	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	143,165	0	64,384	64,384
9	CD-WA/ ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	0
	TOTAL ACCOUNT	997,766	0	13,466	764,907	778,373	0	1,953	143,964	145,917	9,092	64,384	73,476
	TOTAL GENERAL PLANT	639,764,438	87,501,094	40,679,866	325,223,582	453,404,542	52,771,113	7,885,036	81,632,875	142,289,024	11,535,204	32,535,668	44,070,872

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,798	319,716	0	11,645,082	11,964,798	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,601,411	319,716	0	16,150,549	16,470,265	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,674,535	2,444,666	0	21,229,869	23,674,535	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,979	305,979	0	138,545	
7		CD-AA	149,242,934	0	0	104,467,069	104,467,069	0	0	30,885,825	30,885,825	0	13,890,040	
9		CD-WA / ID / AN	844,055	127,318	0	524,436	651,754	37,565	0	154,736	192,301	0	0	
		TOTAL ACCOUNT	174,206,048	2,571,984	0	126,221,374	128,793,358	37,565	0	31,346,540	31,384,105	0	14,028,585	14,028,585
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	669,305	0	0	669,305	669,305	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,864,910	0	0	4,105,320	4,105,320	0	0	1,213,743	1,213,743	0	545,847	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,534,215	0	0	4,774,625	4,774,625	0	0	1,213,743	1,213,743	0	545,847	545,847
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,170,078	0	0	1,519,011	1,519,011	0	0	449,098	449,098	0	201,969	201,969
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		TOTAL ACCOUNT	22,533,035	16,129,094	0	1,519,011	17,648,105	4,233,863	0	449,098	4,682,961	0	201,969	201,969
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	94,506	0	0	94,506	94,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,042,100	0	0	4,229,349	4,229,349	0	0	1,250,413	1,250,413	0	562,338	562,338
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,136,606	0	0	4,323,855	4,323,855	0	0	1,250,413	1,250,413	0	562,338	562,338
	TOTAL		358,998,324	19,020,794	0	243,767,872	262,788,666	5,294,022	771,517	61,947,526	68,013,065	425,951	27,770,642	28,196,593

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	69.998%	20.695%	9.307%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.833%	31.167%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(79,865,829)	(55,904,483)	(16,528,233)	(7,433,113)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(859,954)	(664,031)	(195,923)	0
7	282919	CD-AA	(3,867,985)	(2,707,512)	(800,480)	(359,993)
7	283750	CD-AA	340,990	238,686	70,568	31,736
		Total	<u>(84,252,778)</u>	<u>(59,037,340)</u>	<u>(17,454,068)</u>	<u>(7,761,370)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,027,807	5,027,807	0	0	0	0	5,027,807
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(306)	(306)	0	0	0	0	(306)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(27)	(27)	0	0	0	0	(27)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	61,911,718	27,698,485	0	89,610,203	56,509,410	25,374,955	5,402,308	2,323,530	0
TOTAL		61,911,718	27,698,485	5,027,474	94,637,677	56,509,410	25,374,955	5,402,308	2,323,530	5,027,474

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
99 Not Allocated

Electric Gas-North Gas-South
69.998% 20.695% 9.307%

Idaho Idaho Oregon Gas
Electric Gas Oregon Gas
33.499% 27.633% 100.000%